

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 186,620,937	\$ -
Last Year's Levy Tax Collection	920,697	-
Prior Years Property Tax Collection	508,873	-
Interest & Penalty	1,089,022	-
PILOT & Tax Treaty (excluded from levy) Collection	219,399	-
Other Local Property Taxes	-	-
Licenses and Permits	4,623,696	-
Fines and Forfeitures	687,759	-
Investment Income	757,904	-
Departmental	4,668,794	-
Rescue Run Revenue	4,285,081	-
Police & Fire Detail	2,667,635	-
Other Local Non-Property Tax Revenues	1,188,088	-
Tuition	-	1,239,924
Impact Aid	-	-
Medicaid	-	1,416,687
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	2,666,408
CDBG	331,661	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	7,996,588
MV Excise Tax Reimbursement	1,042,441	-
State PILOT Program	5,403,870	-
Distressed Community Relief Fund	1,233,378	-
Library Resource Aid	599,627	-
Library Construction Aid	-	-
Public Service Corporation Tax	1,020,662	-
Meals & Beverage Tax / Hotel Tax	1,992,379	-
LEA Aid	-	61,123,935
Group Home	-	-
Housing Aid Capital Projects	-	34,221
Housing Aid Bonded Debt	2,069,711	-
State Food Service Revenue	-	22,772
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	663,335
Motor Vehicle Phase Out	4,873,529	-
Other Revenue	970,083	1,717,792
Local Appropriation for Education	-	93,896,822
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 227,775,225	\$ 170,778,484
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 1,447,521	\$ 1,390,888	\$ 1,535,526	\$ 433,065	\$ 1,003,982	\$ 2,220,699	\$ 4,475,053	\$ 1,729,947	\$ 10,587,678
Compensation - Group B	-	-	-	-	-	-	-	-	1,206,549
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	14,965	41,064	23,942	42,181	14,918	27,000	111,068	98,814	1,093,856
Overtime - Group B	-	-	-	-	-	-	-	-	124,654
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	2,124,935
Active Medical Insurance - Group A	205,967	208,983	317,220	76,490	206,557	249,365	861,135	281,547	2,150,523
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	244,698
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	10,840	10,999	16,696	4,026	10,871	13,124	45,323	14,818	113,014
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	12,879
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	115,157	111,732	115,916	36,131	74,129	131,183	361,363	136,701	358,671
Life Insurance	3,539	4,420	4,984	1,238	3,055	6,336	15,915	4,169	53,926
State Defined Contribution- Group A	11,592	9,969	9,450	3,639	5,610	9,806	41,003	10,822	365,177
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	11,609
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	11,883	199,678	29,769	13,384	5,293	16,800	200,501	59,090	2,697,485
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	9,537,542
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	134,640	89,724	85,050	32,747	50,487	165,301	369,029	103,954	1,382,083
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	92,042
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	75,207	71,289	27,449	42,319	-	309,322	81,641	97,416
Purchased Services	1,291,350	68,277	48,721	-	9,407	-	354,254	79,407	470,971
Materials/Supplies	16,026	128,190	775,929	33,142	3,152	56,990	409,578	165,671	352,388
Software Licenses	-	-	-	164,603	-	-	-	-	-
Capital Outlays	-	-	24,053	54,891	-	43,668	-	-	383,729
Insurance	1,000,000	-	-	-	-	-	-	-	-
Maintenance	-	665	17,552	170,771	-	65,000	9,759	7,032	389,730
Vehicle Operations	-	-	54,201	-	7,950	2,000	588,553	37,592	243,942
Utilities	-	-	6,288	209,946	-	110,000	578,264	155,213	64,252
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	678,206	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	766,100	-	-
Trash Removal & Recycling	-	-	-	-	-	-	4,628,758	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	3,836	-	-	-	-	-	-	-	-
Other Operation Expenditures	1,843,726	60,277	76,602	2,011	90,249	464,010	143,570	788,616	1,678,707
Tipping Fees	-	-	-	-	-	-	662,491	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 6,111,042	\$ 2,400,074	\$ 3,213,187	\$ 1,305,713	\$ 1,527,979	\$ 3,581,282	\$ 15,609,246	\$ 3,755,035	\$ 35,838,457

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ 13,473,263	\$ -	\$ 174,902	\$ -	\$ -	\$ -	\$ 38,472,523	\$ 79,482,570
Compensation - Group B	808,427	-	-	-	-	-	2,014,976	8,196,732
Compensation - Group C	-	-	-	-	-	-	-	15,293,978
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	5,126,685	-	1,185	-	-	-	6,595,678	-
Overtime - Group B	304,701	-	-	-	-	-	429,354	-
Overtime - Group C	-	-	-	-	-	-	-	426,759
Police & Fire Detail	30,027	-	-	-	-	-	2,154,962	-
Active Medical Insurance - Group A	4,266,814	-	33,308	-	-	-	8,857,909	12,252,245
Active Medical Insurance- Group B	199,968	-	-	-	-	-	444,666	1,028,976
Active Medical Insurance- Group C	-	-	-	-	-	-	-	5,018,903
Active Dental insurance- Group A	177,080	-	1,753	-	-	-	418,545	667,258
Active Dental Insurance- Group B	10,525	-	-	-	-	-	23,403	59,986
Active Dental Insurance- Group C	-	-	-	-	-	-	-	298,923
Payroll Taxes	376,299	-	12,895	-	-	-	1,830,178	2,590,038
Life Insurance	63,597	-	774	-	-	-	161,954	71,024
State Defined Contribution- Group A	437,763	-	1,025	-	-	-	905,856	1,807,118
State Defined Contribution - Group B	7,118	-	-	-	-	-	18,727	154,465
State Defined Contribution - Group C	-	-	-	-	-	-	-	117,249
Other Benefits- Group A	4,156,332	-	-	-	-	-	7,390,214	635,993
Other Benefits- Group B	-	-	-	-	-	-	-	62,212
Other Benefits- Group C	-	-	-	-	-	-	-	101,079
Local Defined Benefit Pension- Group A	12,032,261	-	-	-	-	-	21,569,803	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	130,809
State Defined Benefit Pension- Group A	844,533	-	9,224	-	-	-	3,266,771	10,508,327
State Defined Benefit Pension - Group B	58,711	-	7,732	-	-	-	158,485	1,050,475
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,121,370
Other Defined Benefit / Contribution	-	-	-	-	-	-	704,644	-
Purchased Services	1,301,449	-	-	-	-	-	3,623,836	19,474,368
Materials/Supplies	317,434	-	39,476	-	-	-	2,297,977	1,987,974
Software Licenses	-	-	-	-	-	-	164,603	483,701
Capital Outlays	200,000	-	-	-	-	-	706,341	2,767,980
Insurance	-	-	-	-	-	-	1,000,000	858,080
Maintenance	235,981	-	161,762	-	-	-	1,058,251	1,176,563
Vehicle Operations	201,912	-	-	-	-	-	1,136,151	1,184,646
Utilities	1,109,755	-	-	-	-	-	2,233,718	2,451,727
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	678,206	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	766,100	-
Trash Removal & Recycling	-	-	-	-	-	-	4,628,758	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	3,836	-
Other Operation Expenditures	856,046	-	1,000	-	-	-	6,004,814	239,455
Tipping Fees	-	-	-	-	-	-	662,491	-
Local Appropriation for Education	-	-	-	93,896,822	-	-	93,896,822	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	6,924,600	-	6,924,600	-
Municipal Debt- Interest	-	-	-	-	2,446,661	-	2,446,661	-
School Debt- Principal	-	-	-	-	769,400	-	769,400	-
School Debt- Interest	-	-	-	-	611,665	-	611,665	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	4,426,721	4,426,721	477,896
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 46,596,680	\$ -	\$ 445,035	\$ 93,896,822	\$ 10,752,326	\$ 4,426,721	\$ 229,459,598	\$ 172,178,878

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ -	\$ -
Net Change in Fund Balance¹	(1,684,373)	(1,400,394)
Fund Balance1- beginning of year	\$21,064,396	\$6,400,189
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(2,305)
Fund Balance¹ - beginning of year adjusted	21,064,396	6,397,884
Rounding	-	-
Fund Balance¹ - end of year	\$ 19,380,023	\$ 4,997,490

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 21,064,396	-	\$ 21,064,396	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 21,064,396</u>	<u>-</u>	<u>\$ 21,064,396</u>	
General Fund	\$ 225,184,743	\$ -	\$ 133,307,581	\$ 93,896,822	\$ (2,019,660)	\$ 20,959,564	\$ -	\$ 20,959,564	\$ 18,939,904
Fire Detail	33,948	-	30,027	-	3,921	5,494	-	5,494	9,415
Police Detail	2,224,874	-	1,893,508	-	331,366	99,339	-	99,339	430,705
CDBG	1,427,436	-	1,428,317	-	(881)	(28,724)	-	(28,724)	(29,605)
Totals per audited financial statements	<u>\$ 228,871,001</u>	<u>\$ -</u>	<u>\$ 136,659,433</u>	<u>\$ 93,896,822</u>	<u>\$ (1,685,254)</u>	<u>\$ 21,035,673</u>	<u>\$ -</u>	<u>\$ 21,035,673</u>	<u>\$ 19,350,419</u>
Reconciliation from financial statements to MTP2									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 93,896,822	\$ (93,896,822)	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development Block Grant-To remove loan activity	(1,095,774)	-	(1,096,655)	-	881	28,724	-	28,724	29,605
Rounding	(2)	-	(2)	-	-	(1)	-	(1)	(1)
Totals Per MTP2	<u>\$ 227,775,225</u>	<u>\$ -</u>	<u>\$ 229,459,598</u>	<u>\$ -</u>	<u>\$ (1,684,373)</u>	<u>\$ 21,064,396</u>	<u>\$ -</u>	<u>\$ 21,064,396</u>	<u>\$ 19,380,023</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June						\$ 6,400,189	-	\$ 6,400,189	
<i>Miscellaneous variances from 2018</i>						(2,305)	-	(2,305)	
Fund Balance¹ - per MTP-2 at June 30, adjusted						<u>\$ 6,397,884</u>	-	<u>\$ 6,397,884</u>	
School Unrestricted Fund	\$ 71,960,121	\$ 94,084,926	\$ 167,055,194		\$ (1,010,147)	\$ 5,289,365	-	\$ 5,289,365	\$ 4,279,218
Enterprise Fund	3,745,977	-	3,677,060	-	68,917	1,153,583	-	1,153,583	1,222,500
School Special Revenue Funds	9,233,447	-	9,099,058	188,104	(53,715)	92,896	-	92,896	39,181
Totals per audited financial statements	<u>\$ 84,939,545</u>	<u>\$ 94,084,926</u>	<u>\$ 179,831,312</u>	<u>\$ 188,104</u>	<u>\$ (994,945)</u>	<u>\$ 6,535,844</u>	<u>\$ -</u>	<u>\$ 6,535,844</u>	<u>\$ 5,540,899</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 93,896,822	\$ (93,896,822)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(8,057,883)	-	(8,057,883)	-	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	-	(188,104)	-	(188,104)	-	-	-	-	-
Capital purchases in School Lunch Fund reported as an expense on the MPT-2 but recorded as an asset on the June 30, 2019 financial statements	-	-	462,046	-	(462,046)	-	-	-	(462,046)
Capital assets net of accumulated depreciation at June 30, 2018	-	-	-	-	-	(137,960)	-	(137,960)	(137,960)
Depreciation expense not recorded in UCOA	-	-	(56,598)	-	56,598	-	-	-	56,598
Rounding	-	-	1	-	(1)	-	-	-	(1)
Totals Per MTP2	<u>\$ 170,778,484</u>	<u>\$ -</u>	<u>\$ 172,178,878</u>	<u>\$ -</u>	<u>\$ (1,400,394)</u>	<u>\$ 6,397,884</u>	<u>\$ -</u>	<u>\$ 6,397,884</u>	<u>\$ 4,997,490</u>
<u>Reconciliation from MTP2 to UCOA</u>									
No reconciling items from MTP2 to UCOA	-	-	-	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	<u>\$ 170,778,484</u>	<u>\$ -</u>	<u>\$ 172,178,878</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.